

1 AN ACT in relation to taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Property Tax Code is amended by changing
5 Section 16-180 as follows:

6 (35 ILCS 200/16-180)

7 Sec. 16-180. Procedure for determination of correct
8 assessment. The Property Tax Appeal Board shall establish by
9 rules an informal procedure for the determination of the
10 correct assessment of property which is the subject of an
11 appeal. The procedure, to the extent that the Board
12 considers practicable, shall eliminate formal rules of
13 pleading, practice and evidence, and except for any
14 reasonable filing fee determined by the Board, may provide
15 that costs shall be in the discretion of the Board. A copy of
16 the appellant's petition shall be mailed by the clerk of the
17 Property Tax Appeal Board to the board of review or board of
18 appeals whose decision is being appealed. In all cases where
19 a change in assessed valuation of \$100,000 or more is sought,
20 the State's Attorney of the county from which the appeal was
21 taken ~~board-of-review-or-board-of-appeals~~ shall serve, within
22 60 days of receipt of notice from the Property Tax Appeal
23 Board, a copy of the petition on all taxing districts as
24 shown on the last available tax bill. The chairman of the
25 Property Tax Appeal Board shall provide for the speedy
26 hearing of all such appeals. All appeals shall be considered
27 de novo. Where no complaint has been made to the board of
28 review of the county where the property is located and the
29 appeal is based solely on the effect of an equalizing factor
30 assigned to all property or to a class of property by the
31 board of review, the Property Tax Appeal Board shall not

1 grant a reduction in assessment greater than the amount that
2 was added as the result of the equalizing factor.

3 (Source: P.A. 88-455; 89-671, eff. 8-14-96.)

4 Section 99. Effective date. This Act takes effect on
5 January 1, 2002.